

# OFFICE OF THE HEAD OF CIVIL SERVICE, KANO STATE

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Date: 25<sup>th</sup> June, 2021

The Chief of Staff  
Government House,

The Permanent Secretary  
Deputy Governor's Office,

The Chairman  
Civil Service Commission,

All Honourable Commissioners

All Permanent Secretaries

All Special Advisers/Directors General

The Clerk/Permanent Secretary  
State House of Assembly,

The Secretaries  
Judicial Service Commission/Law Reform Commission,

The Chief Registrars  
State/Local Government Audit,

All Chief Executives  
Extra-Ministerial Department & Government Owned Companies,  
Kano State.

### INSTRUCTIONS FOR THE IMPLEMENTATION OF FINANCIAL AND OPERATIONAL AUTONOMY FOR THE OFFICES OF THE STATE AUDITOR-GENERAL AND THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT AND THE PROVISIONS OF THE AUDIT LAW OF KANO STATE.

This is to bring to your attention the following significant developments in the arrangements for the external audit of all public sector entities in the State in line with the **KANO STATE AUDIT (AMENDMENT) LAW 2021 (1442AH)** copy attached as annexure and in accordance with the provision of Section 125 to 127 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) as outlined hereunder:

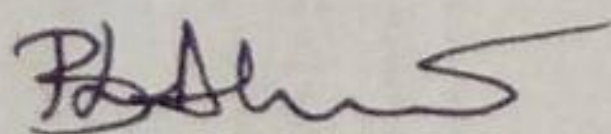
- a) In accordance with the legislation, the two Audit Offices are henceforth stand alone and independent institutions with all financial, human, and material resources separated from the State Civil Service and the Local Government Service. This includes all activities and decisions of the two institutions regarding the remuneration, recruitment/appointment, promotion and sanction of staff;
- b) The Audit Offices and Auditors-General will be supported by a newly established **Audit Service Commission** to function in a manner similar to the Civil Service Commission in ensuring equity and fairness in all human resource matters affecting the Audit Offices. Appointments to serve in the Commission will be made by His Excellency the Executive Governor, in line with the Audit Law;

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- c) All staff of both institutions are to continue to comply with the civil service code, extant rules and regulations, extant terms and conditions of service within their respective institutions except in areas where the Audit Law provides for new/different rules, or until the Auditors-General introduce new terms, rules and regulations in collaboration with the Audit Service Commission;
  - d) All staff of both institutions remains a part of the Kano Pension Fund Trustees unless and until any subsequent alternative arrangements are communicated;
  - e) Section 126 of the Constitution of the Federal Republic 1999 (as amended) regarding the appointment of the State Auditor-General remains in full effect;
  - f) The State Civil Service Commission and all other interested parties are to take note of the updated procedures for the appointment of Auditors-General. *see -section 24 (4)(2) of the annexure;*
  - g) The Ministries of Finance, Budgets and Economic Planning and the Office of the Accountant-General are to take note of the updated arrangements for the release of funds appropriated to the Audit Offices on a first line charge basis with effect from the date of assent of the Audit Law;
  - h) The Clerk of the State House of Assembly is to note the responsibilities of the House regarding adequacy of resources for the Audit Offices and the requirement for the House to appoint external auditors to audit the annual financial statements of both Audit Offices. *see -sections 31 (1) (c) and 38 of the annexure and section 45 of the Kano State Audit Law 2020;*
  - i) The Auditors-General for the State and for Local Government are to implement the Audit Law fully, and without any delay. *See -29 of the Kano State Audit Law 2020.*
2. The changes summarized above and detailed in the attached legislation are to implement audit arrangements that provide genuine financial and operational autonomy and independence to the audit function in line with International Standards. This will ensure audit is free from encumbrances and better able to contribute toward good governance and accountability in management of the State's resources.
  3. All persons and entities in the State engaged in the receipt or use of public funds and resources are hereby required to be fully conversant with the Audit Law and to take all measures necessary to ensure full compliance with all audit requirements.
  4. Any enquiries regarding this communication should be directed to this Office or to the Audit Offices concerned, please.

Accept the assurance of my best regards.



**BINTA LAWAN AHMED**

Head of Civil Service